



United States Attorney
Southern District of New York

The Silvio J. Mollo Building
One Saint Andrew's Plaza
New York, New York 10007

August 1, 2023

By ECF

The Honorable Loretta A. Preska
United States Courthouse
Southern District of New York
500 Pearl Street
New York, New York 10007

Re: United States v. Nikhil Wahi, 22 Cr. 392 (LAP)

Dear Judge Preska:

The Government respectfully submits this letter regarding the outstanding restitution issues in the above-referenced matter. The Government respectfully submits that to resolve the outstanding dispute between the defendant and Coinbase as to the amount of restitution owed, that the Court should be furnished with a copy of Coinbase's underlying legal billing records so that the Court can determine whether Coinbase's legal fees are, in fact, directly related to the criminal investigation and prosecution. *See United States v. Afriyie*, 27 F.4th 161, 173 (2d Cir.), cert. denied, 214 L. Ed. 2d 145, 143 S. Ct. 326 (2022). To that end, the Government has consulted with counsel to Coinbase and Coinbase is prepared to provide those billing records to the Court on an *in camera* basis should the Court order that the records be so furnished.

Respectfully submitted,

DAMIAN WILLIAMS
United States Attorney

by: /s/
Noah Solowiejczyk / Nicolas Roos
Assistant United States Attorneys
(212) 637-2473/2421

cc: All defense counsel (by ECF)

*Coinbase shall provide the billing records underlying its request for restitution to the Court for in camera review.
a supplemental PSR is not required.*

August 10, 2023¹

SO ORDERED
Loretta A. Preska
LORETTA A. PRESKA
UNITED STATES DISTRICT JUDGE